

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

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**No. 10-6592**

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ALAN B. FABIAN,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL REVENUE; UNITED STATES OF AMERICA,

Respondents - Appellees.

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Appeal from the United States District Court for the District of Maryland, at Baltimore. Catherine C. Blake, District Judge. (1:09-cv-02938-CCB)

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Submitted: July 27, 2010

Decided: August 6, 2010

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Before TRAXLER, Chief Judge, and WILKINSON and KEENAN, Circuit Judges.

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Affirmed by unpublished per curiam opinion.

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Alan B. Fabian, Appellant Pro Se. Jonathan S. Cohen, Gretchen M. Wolfinger, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for Appellees.

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Unpublished opinions are not binding precedent in this circuit.

PER CURIAM:

Alan B. Fabian appeals from the district court's order denying his petition to quash a third-party recordkeeper summons issued by the Internal Revenue Service and ordering enforcement of the summons. We have reviewed the record and the district court's opinion and find no abuse of discretion and no clear error. Accordingly, we affirm for the reasons stated by the district court. Fabian v. Comm'r of Internal Revenue, No. 1:09-cv-02938-CCB (D. Md. filed Apr. 7, 2010; entered Apr. 8, 2010). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED